

810-6-1-.125.02 Amusement Tax Due on Fees Collected by Hunting Lodges, Plantations, or Preserves Open to the Public. **(NEW RULE)**

(1) Persons who operate places of amusement such as hunting lodges, plantations, preserves, and other operations that allow the public the privilege of hunting animals in a designated area for a charge or fee are subject to the amusement tax levied in Code of Alabama 1975, Section 40-23-2(2).

(2) The charges for hunting packages including, but not limited to, the furnishing of meals, lodgings, and guide services at facilities open to the public are included in gross receipts from places of amusement if the facility does not invoice such meals and lodgings separately from combination packages that include activities subject to amusement tax. If the facility invoices lodgings separately from packaged deals, the charges for lodgings will be subject to the transient occupancy tax found in Section 40-26-1. If the facility invoices meals separately from packaged deals, the charges for food will be subject to the sales tax found in Section 40-23-2(1).

(a) Charges or fees, except as provided for in paragraph (3) of this Rule, included in packaged deals related to hunting animals in Alabama are subject to the amusement tax and may include, but are not limited to:

1. Admission or membership charges or fees paid to a hunting preserve, hunting club, or any other similar operation that provides the privilege of hunting stocked and/or wild game;

2. Hunting charges or fees derived on a basis of per bird or animal, additional bird or animal, or released bird or animal;

3. Providing lodgings or accommodations;

4. Providing meals or beverages;

5. Providing skeet, trap, or target range shooting;

6. Providing transportation to, from or within the hunting preserve, hunting club or any other similar operations that provide the privilege of hunting animals;

7. Providing firearms, hunting gear or equipment, or other tangible personal property for use on the premises;

8. Sales of ammunition, clothing, or other tangible personal property;
and

9. Trophy fees and game release charges or fees.

(3) Charges or fees for the following services are not subject to the sales tax on gross receipts from places of amusement when separately itemized on the seller's invoice:

- (a) State hunting license;
- (b) Cleaning, processing and packing of game;
- (c) Voluntary gratuities;
- (d) Taxidermy;
- (e) Boarding of animals or training of dogs; and
- (f) Guide services that reasonably reflect the professional level of the service provided.

(4) The purchase of food, beverages, ammunition, skeet targets, and other items purchased for resale by a hunting preserve, hunting club, or other similar operations open to the public may be purchased at wholesale when the preserve, club, or operation is properly registered with the Department to collect and remit sales tax. The purchaser shall provide a copy of the sales tax license issued by the Department to the seller at the time of the purchase in order to make tax-exempt purchases.

(5) Purchases of equipment and supplies used in the operation of a hunting preserve, hunting club, or other such place providing for the outdoor recreational activity of hunting animals are subject to sales and use tax at the time of purchase. Examples include, but are not limited to, motor vehicles, all-terrain vehicles, hunting dogs, hunting stands, cooking gear, safety equipment, practice targets, skeet/trap equipment, brochures, deer feed, furniture, and promotional give-away items.

(6) A private hunting club that provides access solely to its members and their guests, not to the general public, for the exclusive right to hunt animals is not subject to the amusement tax.

Author: Donna Joyner

Authority: Sections 40-2A-7(a)(5), 40-23-2(2), and 40-23-31, Code of Alabama 1975

History: